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July 19, 2010

10/715,739

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

SUBJECT: Applicant: Yoav Rosen
Patent No.: 6,871,608
Issued: March 29, 2005
For: TWIN HULL PERSONAL WATERCRAFT
Docket No: WAVE-101J

Dear Sir:

Enclosed is a Revocation of Power of Attorney with a New Power of Attorney and Change of Correspondence Address, Form PTO/SB/81A, to be filed in the subject patent.

If for any reason this correspondence is found to be INCOMPLETE, or if at any time it appears that a TELEPHONE CONFERENCE with counsel would help advance prosecution, please telephone the undersigned or his associates, collect in Waltham, Massachusetts (781) 890-5678.

If any payment during prosecution is found to be incorrect, please charge any deficiency or credit any overpayment to my Deposit Account No. 09-0002. A copy of this letter is enclosed for use by the Finance Branch in the event that it is necessary to make any charge or credit to my deposit account.

In addition, pursuant to Rule 1.136(a)(3), the Office is hereby authorized to treat any future reply requiring an extension of time as incorporating a request therefor. Also, any request or Petition for an Extension of Time notwithstanding an inadvertent reference in the Petition to a shorter period of time is to be treated as requesting the appropriate length of time.

Kindly acknowledge receipt of the foregoing by returning the enclosed self-addressed postcard.

Sincerely,

Roy J. Coleman

Reg. No. 48,863

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Enclosures

Commissioner for Patents

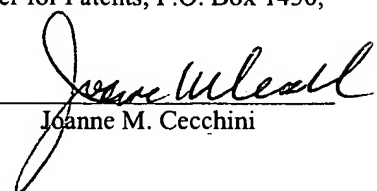
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CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on July 19, 2010.


Joanne M. Cecchini



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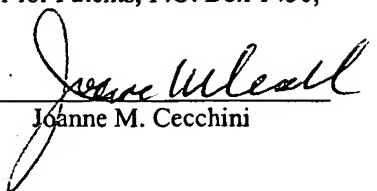
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